

No.42/11/2024-5Trg.
HARYANA GOVERNMENT
CHIEF SECRETARY OFFICE
TRAINING DEPARTMENT

Dated, Chandigarh the 22nd December, 2025

To

All the Administrative Secretaries to Govt. Haryana.

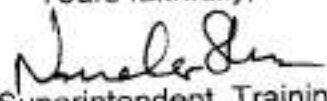
Subject:- Proposal for Collaboration through MoU on Capacity Building of Staff of Government of Haryana.

Sir/Madam,

I am directed to refer to the subject noted above and to forward herewith an e-mail dated 11.12.2025 received from CA. Mangesh Pandurang Kinare, Chairman, and CA. Pankaj Shah, Vice Chairman, Committee on Public and Government Financial Management, The Institute of Chartered Accountants of India, CPGFM Secretariat, This e-mail has also been uploaded on the website of Chief Secretary Haryana i.e (<http://csharyana.gov.in>).

The necessary action may be taken in view of Government Instructions No. 22/38/2010-4Trg, dated 21.12.2022.

Yours faithfully,

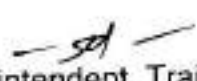

Superintendent, Training

Endst. No. 42/11/2024-5Trg.

Dated Chandigarh, the 22nd December, 2024

A copy is forwarded to the following for further necessary action:-

1. The Additional Chief Secretary to Government, Haryana, Finance and Planning Department along with copy letter received from CA. Mangesh Pandurang Kinare, Chairman, and CA. Pankaj Shah, Vice Chairman, Committee on Public and Government Financial Management, The Institute of Chartered Accountants of India, CPGFM Secretariat.
2. The CA. Mangesh Pandurang Kinare, Chairman, and CA. Pankaj Shah, Vice Chairman, Committee on Public and Government Financial Management, The Institute of Chartered Accountants of India, CPGFM Secretariat, w.r.t his Email letter dated 11.12.2025 for information.


Superintendent, Training

Fwd: Proposal for Collaboration through MoU on Capacity Building of staff of Government of Haryana

1 message

SSPS Haryana <ssps@hry.nic.in>
To: branchtrg <branchtrg@gmail.com>

11 December 2025 at 17:46

===== Forwarded message =====

From: Anurag Rastogi <cs@hry.nic.in>
To: "SSPS Haryana" <ssps@hry.nic.in>
Date: Thu, 11 Dec 2025 16:45:09 +0530
Subject: Fwd: Proposal for Collaboration through MoU on Capacity Building of staff of Government of Haryana
===== Forwarded message =====

===== Forwarded message =====

From: <cpf_ga@icai.in>
To: "cs@hry.nic.in" <cs@hry.nic.in>
Date: Thu, 11 Dec 2025 15:15:35 +0530
Subject: Proposal for Collaboration through MoU on Capacity Building of staff of Government of Haryana
===== Forwarded message =====

Shri Anurag Rastogi, IAS
Chief Secretary
Haryana

Respected Sir,

Subject: Proposal for Collaboration through MoU on Capacity Building of staff of Government of Haryana

Greetings from the Committee on Public and Government Financial Management (CPGFM) of the Institute of Chartered Accountants of India (ICAI)!!

Enhancing financial reporting and management across all levels of Government has become a critical priority for the Government of India, as the nation's developmental and economic responsibilities continue to expand. Robust financial reporting serves as a cornerstone of good governance by ensuring efficient utilization of public resources, strengthening fiscal discipline, and promoting evidence-based decision-making. It also reinforces accountability, transparency, and public trust in government institutions, thereby enabling more effective service delivery and infrastructure development. In pursuit of these objectives, the Government of India has undertaken several initiatives to modernize public financial management systems, strengthen institutional capacities, and leverage technology-driven solutions to enhance transparency, efficiency, and overall governance outcomes.

Role of Institute of Chartered Accountants of India (ICAI):

The ICAI is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for regulation and development of the profession of Chartered Accountants in the country. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest. ICAI has got 185 branches spread across the tier I & II cities of the Country.

About Committee on Public & Government Financial Management (CPGFM):

ICAI through CPGFM is involved in strengthening financial reporting and public financial management at all tiers of Government of India. Apart from *formulating Accounting Standards for Local Bodies (ASLBs)*, the Committee focuses on capacity building of the finance officials of various tiers of Government by several means such as *Training Programmes, Webinars, e-learning modules, etc.* The Committee also runs *Certificate Course on Public Finance & Government Accounting* that can be attended by officials of Government & Autonomous bodies working under

administrative control of the Ministry and Government department as well. The Committee is also providing technical support for Certificate Courses for Accountants of Panchayats and Municipal Bodies (i.e., a joint initiative of ICAI and O/o Comptroller and Auditor General (C&AG) of India). Apart from this, the Committee also institute ICAI Awards for Promotion of Accounting Reforms in all Bodies.

In view of the Government of India's ongoing initiatives to strengthen financial reporting and management across all levels of Government, the Committee proposes to enter into a Memorandum of Understanding (MoU) with your Government for continuous skill development of accounts and finance officials across Central, State, and Local Bodies.

We wish to highlight that the ICAI through CPGFM has successfully executed similar partnerships. Notably, an MoU was signed with the Commissioner of Treasuries and Accounts, Government of Tamil Nadu for knowledge transfer and capacity building of their officials. More recently, a MoU was entered into with the Mahatma Gandhi State Institute of Public Administration (MGSIPA), Punjab, to collaborate on capacity building for government officials of Punjab through workshops, training programmes, and short-term modules in domains such as Goods and Services Tax, IT-enabled auditing, and related areas. For your kind reference, scanned copies of these MoUs are enclosed.

In light of the relevance and potential impact of this initiative, the Committee would be pleased to collaborate with your Government to replicate this model and enter into a similar MoU. Such a partnership will contribute significantly to enhancing the capacities of government officials, thereby promoting transparency, efficiency, and accountability in financial administration.

We are confident that this initiative will support the establishment of a robust and transparent accounting framework within government entities and will serve the broader interests of good governance and public welfare. In case of any clarification on the matter, you may contact Ms. Shivani Taneja, Sr. Executive Officer at 9711341986.

We look forward to your positive response and would be glad to provide any further clarifications or details as required.

Thanking You,

Yours sincerely,


CA. Mangesh Pandurang Kinare CA. Pankaj Shah
Chairman Vice-Chairman
Committee on Public and Government Financial Management
The Institute of Chartered Accountants of India
CPGFM Secretariat: 011-30110436/437/598
E-mail: cpf.aslb@icai.in; cpf_ga@icai.in

Encl: as above

3 attachments

 Government Order of Tamil Nadu.pdf
3402K

 MoU_MGSIPA..pdf
972K

 Signed Copy of MoU with Treasuries and Accounts Department, Government of Tamil Nadu.pdf
280K



ABSTRACT

Treasuries and Accounts Department – Memorandum of Understanding (MoU) between the Government of Tamil Nadu and the Institute of Chartered Accountant of India (ICAI) - Capacity Building – Knowledge transfer, skill development of officers of the Treasuries and Accounts Department – Permission/Sanction - Orders – Issued.

FINANCE (T&A-III) DEPARTMENT

G.O. (Ms) No. 361

Dated: 28.11.2022.
சபகிருது வருடம், கார்த்திகை-12.
திருவள்ளூர் ஆண்டு -2053.

Read:

1. From the Commissioner of Treasuries and Accounts, Letter No.30940/P1/2022, Dated: 01.09.2022.
2. From the Commissioner of Treasuries and Accounts, Letter No.33944/P1/2022, Dated: 10.10.2022.

ORDER:

In the letter 1st read above, the Commissioner of Treasuries & Accounts has informed that:-

- i. The Treasuries & Accounts is deputing around 700 officers in the rank of Additional Directors/Joint Directors/Chief Accounts Officer's and Assistant Accounts Officers to various Departments, Government Corporations and Boards as Financial Controller/Financial Advisor/ Chief Accounts Officer's.
- ii. The responsibilities of the officers include handling of financial services, finalization of Accounts, Internal Auditing, Budgeting, Filing of Tax returns, Statutory Obligations etc., In order to upgrade the skills of these officers, continuous knowledge Transfer is required. Techno-Managerial Training is key to enhance the professional skills of the officers.
- iii. A Memorandum of Understanding with premier professional bodies will be very helpful in improving the skills of the officers of the Treasuries & Accounts Department and also Finance Department.
- iv. A draft Memorandum of Understanding was sent to the Institute of Chartered Accounts of India and they have duly placed the agenda before the Management Committee of the Institute of Chartered Accounts of India, New Delhi. Now, the Institute of Chartered Accountants of India, New Delhi has cleared the draft Memorandum of Understanding and they are willing to partner with Government, Finance Department.
- v. Hence, the Commissioner of Treasuries and Accounts has requested to accord permission for entering into an Memorandum of Understanding for knowledge Transfer which will go a long way in honing the skills of the officials of that Department and keep abreast of the latest developments, which will enhance the quality of work rendered.

[P.T.O]

2. Further, the Institute of Chartered Accountants of India has informed that CA Sripriya K, CCM of the Institute of Chartered Accountants of India has been nominated to handle this from the Institute of Chartered Accountants of India side and in the Memorandum of Understanding it has been informed to nominate one representative from the Finance Department – Government of Tamil Nadu to coordinate with the representative of the Institute of Chartered Accountants of India for the smooth functioning of capacity building programme.

3. In this regard, the Commissioner of Treasuries & Accounts has requested the Government to accord permission for entering into a Memorandum of Understanding with the Institute of Chartered Accountant of India (ICAI) to Knowledge transfer, skill development of officers of the Treasuries and Accounts Department.

4. In the letter 2nd read above, the Commissioner of Treasuries & Accounts has informed that the total strength of officers in the Treasuries and Accounts Department is 719, comprising Additional Directors, Joint Directors, Chief Accounts officers, Accounts officers and Assistant Accounts officers. He has furnished the list of the training programme proposed upto 31.10.2023 and requested to sanction a sum of Rs.5,84,750/- as detailed below:-

S.L. No.	Name of the training	No of Trainees	Costing/Batch	Total cost (In Rs.)
1.	Training on GST	150	Free of cost provided by ICAI	NIL
2.	Accounting in ICT environment, Financial Accounting and Tally	135	<ul style="list-style-type: none"> • Computer lab free of cost provided by ICAI at Chennai. • Food and refreshments Rs.350*06days*45persons*03 batches.(Rs.95,000/- per batch) • Training Kit Rs.750*135 persons. • Contingency expenses. <p style="text-align: right;">Total - A</p>	<p>2,83,500/-</p> <p>1,01,250/-</p> <p>10,000/-</p> <p>3,94,750/-</p>
3.	Basics in Income Tax and GST	100	<ul style="list-style-type: none"> • Hall free of cost provided by ICAI at Chennai • Food and Refreshments Rs.350*03days*50persons*02batches(Rs.95,000/- per batch) • Training Kit Rs.750*100 persons. • Contingency expenses <p style="text-align: right;">Total - B</p>	<p>1,05,000/-</p> <p>75,000/-</p> <p>10,000/-</p> <p>1,90,000/-</p>
Grand Total (A+B)				5,84,750/-

5. The Government after careful examination of the proposal of the Commissioner of Treasuries and Accounts accord permission to the Commissioner of Treasuries and Accounts for execution of Memorandum of Understanding (MoU) with the Institute of Chartered Accountant of India (ICAI) for knowledge transfer, skill development of officers of the Treasuries and Accounts Department. The draft Memorandum of Understanding is annexed to this order. The Government also accord financial sanction for a sum of Rs.5,84,750/- (Rupees five lakh eighty four thousand seven hundred and fifty only) for the food, refreshments and training kits to the trainees,

6. The expenditure sanctioned in para-5 above shall be debited to the following Head of Account under the Demand No.16-02- Directorate of Treasuries and Accounts.

"2054 - 00 Treasury and Accounts Administration - 095
Directorate of Accounts and Treasuries - State's
Expenditure - AA Commissioner of Treasuries and
Accounts - 372 Training - 01 Training"

(IFHRMS DPC 2054-00-095-AA-372 01)

7. Necessary additional funds of Rs.5,84,750/- will be provided in Revised Estimates / Final Modified Appropriation 2022-2023. Pending provision of such funds, the Commissioner of Treasuries and Accounts, Chennai-35 is authorized to draw and disburse the amount sanctioned in para-5 above and he is also directed to include the above item of expenditure while sending the budget proposal for Revised Estimates / Final Modified Appropriation 2022-2023 to the Finance (Public) Department, at the appropriate time without fail.

8. This orders issues with the concurrence of Finance (Public) Department U.O. No.3108476/ Finance (Public)Department / 2022, dated:28.11.2022 and ASL No. 1890 (One thousand eight hundred and ninety) (IFHRMS ASL No. 2022111890)

(BY ORDER OF THE GOVERNOR)

N. MURUGANANDAM
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT.

To

The Commissioner of Treasuries and Accounts, Chennai-35.
The Institute of Chartered Accountant of India (ICAI), Chennai -34
The Principal Accountant General (A&E/ Audit), Chennai-18.

Copy to:

The Finance (Public/ BG-II/W&M-I) Department, Secretariat, Chennai-9.
Stock File/ Spare Copy.

//FORWARDED / BY ORDER//

T. J. S.
SECTION OFFICER
28/11/2022
6/2/23

MEMORANDUM OF UNDERSTANDING

Between

**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF INDIA (ICAI)**

And

**COMMISSIONER OF TREASURES AND ACCOUNTS,
GOVERNMENT OF TAMIL NADU**

FOR

**KNOWLEDGE TRANSFER, SKILL DEVELOPMENT OF OFFICERS OF
FINANCE DEPARTMENT**

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (MoU) is made on this..... day of November 2022 at

BETWEEN

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, a statutory body set up by an Act of Parliament viz. The Chartered Accountant Act, 1949, having its Head Office at 'ICAI Bhawan', P.O.Box No.7100, Indraprastha Marg, New Delhi- 110002 (hereinafter referred to as 'ICAI') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assignees of the ONE PART:

AND

TREASURIES AND ACCOUNTS, GOVERNMENT OF TAMIL NADU having its office at Nandanam, Chennai — 600 035 represented by the COMMISSIONER OF TREASURES AND ACCOUNTS (hereinafter referred to as 'CTA - GOTN') which expression shall, include its successors in office and wherever the context so admits, mean and permitted assignees of the OTHER PART.

'ICAI' and 'CTA - GOTN' are hereinafter collectively referred to as 'Parties' and individually as 'Party'.

WHEREAS the INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA offering capacity building for the officials of the Finance, Treasuries and Accounts department of Government of Tamil Nadu.

AND WHEREAS the CTA - GOTN is willing to avail the services of the ICAI for capacity building Programmes for the officials of the Finance department, Government of Tamil Nadu.

By this MoU, the parties hereto have decided to cooperate; collaborate and further agree as under: ✓

1. Objective

The objective of this MoU is to establish mutual co-operation between the parties hereto for knowledge transfer, skill development of officers of the Treasuries and Accounts department, Government of Tamil Nadu. ✓

2. Scope of Co-operation

- 2.1 The CTA - GOTN will nominate the officials for capacity building. ✓
- 2.2 The ICAI will provide platform for knowledge transfer and skill development at their training Centres in Chennai. In case of virtual programmes, the programme will be organised through digital platform of ICAI. ✓

- 2.3 The ICAI will provide the course material in soft copy and necessary guidance to the participants. ✓
- 2.4 The ICAI will cover the subjects of finalization of accounts, Internal Auditing, Budgeting, Filing of Tax returns, Statutory Liabilities and related topics. ✓
- 2.5 Any other activities within the ambit of knowledge transfer and skill development with the mutual consent of the parties hereto. ✓
- 2.6 The schedule of capacity building programme will be finalized to the mutual consent of the parties hereto. ✓

3. Implementation of the MoU

The CTA - GOTTN will nominate one nodal officer to coordinate with the representative of ICAI for the smooth functioning of capacity building programmes. ✓

4. Binding of the MoU

This MoU is not intended to create a legal relationship and its provisions are not intended to give rise to legal rights, obligations or liabilities and no part of this MoU shall be construed to make either party a partner, an agent or legal representative of the other for any purpose. ✓

5. Confidentiality, Intellectual Property and Use of Name and Logo

- 5.1 Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data received from or given to the other Party during the period of the implementation this MoU or any other agreements made pursuant thereto. ✓
- 5.2 The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time. ✓
- 5.3 Each party may use the name, logo and / or official emblem of other party for the purposes of this MoU with the prior written approval of other Party. ✓

6. Amendment

Either Party may request in writing a revision, modification or amendment of all or any part of this MoU and any revision, modification or amendment agreed to by the Parties shall be presented in writing and shall form part of this MoU. ✓

7. Term and Termination

- 7.1 This MoU shall come into force on the date of its signing by the parties and shall remain in force for a period of 5(five) years and thereafter it may be further extended with written mutual consent of the parties.
- 7.2 Either party may terminate this MoU by giving 60 days prior notice in writing to the other. In case of termination of this MoU for any reason, CTA - GOTN and/ or ICAI may continue to use the training materials already in use.

8. Dispute Resolution

As this MoU is not intended to create a legal relationship between the parties any difference or dispute between the parties concerning the interpretation and/or implementation and/or application of any of the provisions of this MoU shall be settled amicably through mutual consultation and/or negotiation without recourse to any third party or court.

9. Contacts

Each party hereby designates and appoints below its nodal officers with overall responsibility for implementing this MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this memorandum.

For the CTA - GOTN:

The Commissioner of Treasuries and Accounts,
Perasiriyar K. Anbazhagan Maligai,
3rd Floor, Anna Salai, Nandanam, Chennai - 600 035
Telephone: 91-044, 24321761, 24321764, 24321065
Email: dta.tn.nic@in

For ICAI:

Secretary, The Institute of Chartered Accountants of India, ICAI Bhawan,
Indraprastha Marg, New Delhi - 110002
Off: 011-30110404
Email: secretary@icai.in

10. Further Acts and Assurances:

Each party agrees to execute and deliver all such further instruments and to do and perform all such further acts and things, as shall be necessary and required to carry out the provisions of this MoU and to consummate the transactions contemplated herein.

For and on behalf of Finance Department, Government of Tamil Nadu	For and on behalf of The Institute of Chartered Accountants of India
Signed by COMMISSIONER OF TREASURIES AND ACCOUNTS, Government of Tamil Nadu	Signed by Secretary, Institute of Chartered Accountants of India

Witness:

1.

2.

**N.MURUGANANDAM,
ADDITIONAL CHIEF SECRETARY TO GOVERNMENT**

//TRUE COPY//

T.S.
SECTION OFFICER.
20/11/2012



The Institute of Chartered
Accountants of India
(Set up by an Act of Parliament)



MGSIPA

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (hereinafter referred to as "MoU") is made and entered into at Chandigarh on this 3rd day of September 2025 (hereinafter referred to as "Effective Date").

BETWEEN

Mahatma Gandhi State Institute of Public Administration, Punjab, an Autonomous Institute under Department of Personnel, Government of Punjab, registered under Societies Registration Act, 1860 having its registered office at Institutional Area, Sector-26, Chandigarh-160019, through its authorized representative Shri Amit Dhaka, IAS, Director, MGSIPA (hereinafter referred to as '**MGSIPA**') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assigns of the **FIRST PART**;

AND

Institute of Chartered Accountants of India, a statutory body set up by an Act of Parliament, namely, The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949), having its Head Office at ICAI Bhawan, Indraprastha Marg, New Delhi - 110002, through its authorized representative CA. (Dr.) Jai Kumar Batra, Secretary, ICAI (hereinafter referred to as '**ICAI**') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assigns of the **SECOND PART**.

'**MGSIPA**' and '**ICAI**' shall hereinafter be referred to individually as 'Party' and collectively as 'Parties'.

WHEREAS MGSIPA, is engaged in imparting quality training in various disciplines to the officials of the State Government and its Boards, Corporations, Central Government and other Organizations; as well as

undertaking research studies including evaluation and consultancy in public administration, public policy and governance.

AND WHEREAS the ICAI is the apex body in the field of accountancy and auditing serving the nation since 1949. ICAI functions under the administrative control of the Ministry of Corporate Affairs, Government of India. As a partner in nation building, ICAI is also involved in on-going accounting reforms and improvement of financial reporting and public financial management in various Government entities/ departments in India. ICAI has more than 179 branches spread across the tier I & II cities of the Country.

AND WHEREAS subsequent to the meetings and discussions held between the parties hereto, it has mutually been decided to get associated for generating synergy between the two institutions in the field of training and research in accounting, auditing and other related areas and create knowledge in the larger interest of the society. In furtherance of mutual understanding, the parties have decided to reduce into writing the mutual understanding so arrived at through this MoU.

Now, therefore, by this MoU, the parties hereto have decided to cooperate; collaborate and further agree as under:

1) **Objectives of this MoU**

The objective of this MoU is to establish collaborative framework between MGSIPA and ICAI focusing on capacity building, research, public awareness and technical collaboration. This MoU is aimed at fostering cooperation between MGSIPA and ICAI to leverage their respective expertise. The MoU further aims to enhance the knowledge and skills of government officials in accounting, budgeting, auditing, taxation (Direct Tax & GST), IT-enabled financial management and related contemporary topics aligned with government accounting reforms.

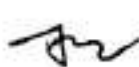
2) **Areas of Cooperation**

The areas of cooperation outlined in this MoU aim to create a structured framework for collaboration between MGSIPA and the ICAI. The focus is on

capacity-building for government officials via workshops/training in specified domains (ASLBs, GST, IT-auditing, etc.), with regional language options, 50+ participants and hybrid delivery.

Indicative areas of association but not limited to include the following are:

- (i) Joint organisation of capacity-building programmes for government officials in areas including: -
 - Accounting Standards for Local Bodies (ASLBs)
 - Government Accounting, Budgeting & Auditing
 - Direct Tax & Goods and Services Tax (GST)
 - IT-enabled Accounting/Auditing
 - Public Financial Management
 - Other reforms in government accounting.
- (ii) Capacity building programmes on mutual basis for various stakeholders as well as for in-service trainee officers of State of Punjab.
- (iii) Short term training programs/module designed mutually at the premises of both the parties for officers on topics of mutual interests.
- (iv) Utilisation of infrastructure and resources of both the parties for conduct of National/International trainings/ workshops/ seminars on mutually agreed subjects and terms and conditions.
- (v) Co-operate and work for development and promotion of research collaborations in subjects/areas of mutual interest resulting in development of training modules and conducting of training programmes for officers.
- (vi) Mutual access to the library and e-journals for research, study etc. Such training programs and activities will be planned and formalised in advance as and when opportunities for the same arise and will be scheduled, based on mutual consent of the parties hereto.



3) **Binding Nature of MoU**

Except as expressly provided in this MoU,

- i. This MoU is not intended to create binding or legal obligations on either of the Parties and the relationship between the Parties would be for mutual cooperation only.
- ii. Any party may discontinue discussions and decline to undertake or complete any of the activities described in this MoU at any time in its sole discretion and without liability to the other party or any third party.
- iii. Nothing in this MoU shall be construed to make either of the Parties an agent or legal representative of the other for any purpose.

4) **Confidentiality of Information**

a. To the extent permitted by applicable law, the documents, information and other data received from or given to the other party during the period of the implementation of this MoU or any other agreements made pursuant thereto or the existence and terms of this MoU and all discussions between the Parties (or their affiliates), related to this MoU, shall be treated as Confidential Information that cannot be disclosed except for the purpose of this MoU & with the express permission of the other party or as may be required by any law or order of any Court. "Confidential Information" also includes the non- public information that is designated "Confidential" or that a reasonable person should understand is confidential.

b. Each party will take reasonable steps to protect the other's Confidential Information and will use the other party's Confidential Information only for the purposes of this MoU. Neither Party will disclose Confidential Information to any third party other than the "affiliates" who

(i) have a need to know such information in order to assist in carrying out this MoU; and

(ii) have been instructed that all such information is to be handled in strict confidence.



5) **Relationship between Parties**

a. The relationship between the Parties shall be limited to this MoU and understanding between the Parties in accordance with the terms of this MoU.

b. Nothing herein contained shall be deemed or construed to constitute any Party a partner or to create any trust or commercial partnership, joint venture, or other formal business entity with the other Party. Neither Party shall have the authority to act for nor did to incur any obligation on behalf of the other Party except as expressly provided for in this MoU.

c. Likewise, nothing in this MoU is intended to establish or create, and shall not establish or create,

i. an agency or partnership relationship between the parties, or

ii. any other fiduciary relationship between the parties.

6) **Review of Events and Activities**

The program and activities arising out of the MoU shall be reviewed at periodical intervals as may be mutually decided by the Parties.

7) **Tenure and Termination of this MoU**

This MoU shall come into effect from the date of its signing and shall remain in force for a period of three years. Thereafter, it will be renewable by mutual written consent of both the Parties, unless either Party terminates it by giving a written notice of its intention to terminate it to the other Party at least three months in advance. Termination of the MoU shall not adversely affect the implementation of any ongoing program and/or activity undertaken within the framework of the MoU before the termination.

8) **Further Cooperation**

8.1 This MoU is signed in good faith as an indication of the sincere intention of both the Parties to build upon and develop the already existing mutual respect and confidence. Specific understanding, if any, would be arrived at in the form of separate agreements and would be marked as an addendum to this MoU.



8.2 The terms of cooperation for each specific training program and/or activity arising out of this MoU shall be mutually discussed on case to case basis and agreed upon separately in writing by the parties prior to the initiation of such program and/or activity. This MoU by itself shall not have any legal or financial obligations or implications for the Parties.

8.3 Any financial implications arising out of exchange of faculty or in conduct of short-term training programs in each party's premises shall be decided by mutual consent and agreement of both the parties on case to case basis.

9) Amendment

Any amendment to this MoU may be made by the Parties in writing and signed by both the Parties during the validity of this MoU.

10) Dispute Resolution

Any difference arising out of interpretation, implementation or application of the MoU shall be resolved amicably through mutual consultation and/or negotiation between the Parties, represented by their authorized representatives, without recourse to any third party or Court.

11) Intellectual Property Rights

The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time. Any intellectual property jointly created by both the Parties in the course of activities under this MoU shall be jointly owned by both the Parties, and the terms of ownership, use, and commercialization shall be mutually agreed upon in writing.

12) Contacts

Each party hereby designates and appoints below its representative with overall responsibility for implementing this MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this memorandum.



For the MGSIPA:

Director,

Mahatma Gandhi State Institute of Public Administration (MGSIPA), Punjab,

Institutional Area, Sector-26,

Chandigarh-160019

Phone No.: 0172-2793587

E-mail: director.mgsipa@punjab.gov.in

For ICAI:

Secretary,

The Institute of Chartered Accountants of India,

ICAI Bhawan, Indraprastha Marg,

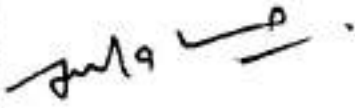

New Delhi - 110002

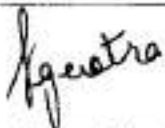
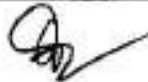

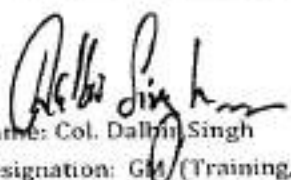
Phone No.: 011-30110404

E-mail: secretary@icai.in

13) Signatories to MoU

The Parties declare that the signatories to this MoU are its legal representatives, duly constituted in the form of their incorporation, with powers to assume the obligations agreed.

For ICAI	For MGSIPA
 Name: CA. (Dr.) Jai Kumar Batra Designation: Secretary, ICAI	 Name: Amit Dhaka, IAS Designation: Director, MGSIPA

Witness:	Witness:
1.  Name: Seema Girotra Designation: Additional Director, ICAI	1.  Name: Gulshan Designation: Executive Director, MGSIPA
2.  Name: Nikita Gupta Designation: Assistant Secretary, ICAI	2.  Name: Col. Daljit Singh Designation: GM (Training, Project & Consultancy), MGSIPA



The Institute of Chartered
Accountants of India
(Set up by an Act of Parliament)



MGSIPA

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (hereinafter referred to as "MoU") is made and entered into at Chandigarh on this 3rd day of September 2025 (hereinafter referred to as "Effective Date").

BETWEEN

Mahatma Gandhi State Institute of Public Administration, Punjab, an Autonomous Institute under Department of Personnel, Government of Punjab, registered under Societies Registration Act, 1860 having its registered office at Institutional Area, Sector-26, Chandigarh-160019, through its authorized representative Shri Amit Dhaka, IAS, Director, MGSIPA (hereinafter referred to as '**MGSIPA**') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assigns of the **FIRST PART**;

AND

Institute of Chartered Accountants of India, a statutory body set up by an Act of Parliament, namely, The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949), having its Head Office at ICAI Bhawan, Indraprastha Marg, New Delhi - 110002, through its authorized representative CA. (Dr.) Jai Kumar Batra, Secretary, ICAI (hereinafter referred to as '**ICAI**') which expression shall, wherever the context so admits, mean and include its successors in office and permitted assigns of the **SECOND PART**.

'**MGSIPA**' and '**ICAI**' shall hereinafter be referred to individually as 'Party' and collectively as 'Parties'.

WHEREAS MGSIPA, is engaged in imparting quality training in various disciplines to the officials of the State Government and its Boards, Corporations, Central Government and other Organizations; as well as

undertaking research studies including evaluation and consultancy in public administration, public policy and governance.

AND WHEREAS the ICAI, is the apex body in the field of accountancy and auditing serving the nation since 1949. ICAI functions under the administrative control of the Ministry of Corporate Affairs, Government of India. As a partner in nation building, ICAI is also involved in on-going accounting reforms and improvement of financial reporting and public financial management in various Government entities/ departments in India. ICAI has more than 179 branches spread across the tier I & II cities of the Country.

AND WHEREAS subsequent to the meetings and discussions held between the parties hereto, it has mutually been decided to get associated for generating synergy between the two institutions in the field of training and research in accounting, auditing and other related areas and create knowledge in the larger interest of the society. In furtherance of mutual understanding, the parties have decided to reduce into writing the mutual understanding so arrived at through this MoU.

Now, therefore, by this MoU, the parties hereto have decided to cooperate; collaborate and further agree as under:

1) Objectives of this MoU

The objective of this MoU is to establish collaborative framework between MGSIPA and ICAI focusing on capacity building, research, public awareness and technical collaboration. This MoU is aimed at fostering cooperation between MGSIPA and ICAI to leverage their respective expertise. The MOU further aims to enhance the knowledge and skills of government officials in accounting, budgeting, auditing, taxation (Direct Tax & GST), IT-enabled financial management and related contemporary topics aligned with government accounting reforms.

2) Areas of Cooperation

The areas of cooperation outlined in this MoU aim to create a structured framework for collaboration between MGSIPA and the ICAI. The focus is on

capacity-building for government officials via workshops/training in specified domains (ASLBs, GST, IT-auditing, etc.), with regional language options, 50+ participants and hybrid delivery.

Indicative areas of association but not limited to include the following are:

- (i) Joint organisation of capacity-building programmes for government officials in areas including: -
 - Accounting Standards for Local Bodies (ASLBs)
 - Government Accounting, Budgeting & Auditing
 - Direct Tax & Goods and Services Tax (GST)
 - IT-enabled Accounting/Auditing
 - Public Financial Management
 - Other reforms in government accounting.
- (ii) Capacity building programmes on mutual basis for various stakeholders as well as for in-service trainee officers of State of Punjab.
- (iii) Short term training programs/module designed mutually at the premises of both the parties for officers on topics of mutual interests.
- (iv) Utilisation of infrastructure and resources of both the parties for conduct of National/International trainings/ workshops/ seminars on mutually agreed subjects and terms and conditions.
- (v) Co-operate and work for development and promotion of research collaborations in subjects/areas of mutual interest resulting in development of training modules and conducting of training programmes for officers.
- (vi) Mutual access to the library and e-journals for research, study etc. Such training programs and activities will be planned and formalised in advance as and when opportunities for the same arise and will be scheduled, based on mutual consent of the parties hereto.

3) Binding Nature of MoU

Except as expressly provided in this MoU,

- i. This MoU is not intended to create binding or legal obligations on either of the Parties and the relationship between the Parties would be for mutual cooperation only.
- ii. Any party may discontinue discussions and decline to undertake or complete any of the activities described in this MoU at any time in its sole discretion and without liability to the other party or any third party.
- iii. Nothing in this MoU shall be construed to make either of the Parties an agent or legal representative of the other for any purpose.

4) Confidentiality of Information

a. To the extent permitted by applicable law, the documents, information and other data received from or given to the other party during the period of the implementation of this MoU or any other agreements made pursuant thereto or the existence and terms of this MoU and all discussions between the Parties (or their affiliates), related to this MoU, shall be treated as Confidential Information that cannot be disclosed except for the purpose of this MoU & with the express permission of the other party or as may be required by any law or order of any Court. "Confidential Information" also includes the non-public information that is designated "Confidential" or that a reasonable person should understand is confidential.

b. Each party will take reasonable steps to protect the other's Confidential Information and will use the other party's Confidential Information only for the purposes of this MoU. Neither Party will disclose Confidential Information to any third party other than the "affiliates" who

(i) have a need to know such information in order to assist in carrying out this MoU; and

(ii) have been instructed that all such information is to be handled in strict confidence.



5) **Relationship between Parties**

a. The relationship between the Parties shall be limited to this MoU and understanding between the Parties in accordance with the terms of this MoU.

b. Nothing herein contained shall be deemed or construed to constitute any Party a partner or to create any trust or commercial partnership, joint venture, or other formal business entity with the other Party. Neither Party shall have the authority to act for nor did to incur any obligation on behalf of the other Party except as expressly provided for in this MoU.

c. Likewise, nothing in this MoU is intended to establish or create, and shall not establish or create,

i. an agency or partnership relationship between the parties, or

ii. any other fiduciary relationship between the parties.

6) **Review of Events and Activities**

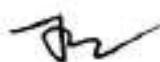
The program and activities arising out of the MoU shall be reviewed at periodical intervals as may be mutually decided by the Parties.

7) **Tenure and Termination of this MoU**

This MoU shall come into effect from the date of its signing and shall remain in force for a period of three years. Thereafter, it will be renewable by mutual written consent of both the Parties, unless either Party terminates it by giving a written notice of its intention to terminate it to the other Party at least three months in advance. Termination of the MoU shall not adversely affect the implementation of any ongoing program and/or activity undertaken within the framework of the MoU before the termination.

8) **Further Cooperation**

8.1 This MoU is signed in good faith as an indication of the sincere intention of both the Parties to build upon and develop the already existing mutual respect and confidence. Specific understanding, if any, would be arrived at in the form of separate agreements and would be marked as an addendum to this MoU.



8.2 The terms of cooperation for each specific training program and/or activity arising out of this MoU shall be mutually discussed on case to case basis and agreed upon separately in writing by the parties prior to the initiation of such program and/or activity. This MoU by itself shall not have any legal or financial obligations or implications for the Parties.

8.3 Any financial implications arising out of exchange of faculty or in conduct of short-term training programs in each party's premises shall be decided by mutual consent and agreement of both the parties on case to case basis.

9) Amendment

Any amendment to this MoU may be made by the Parties in writing and signed by both the Parties during the validity of this MoU.

10) Dispute Resolution

Any difference arising out of interpretation, implementation or application of the MoU shall be resolved amicably through mutual consultation and/or negotiation between the Parties, represented by their authorized representatives, without recourse to any third party or Court.

11) Intellectual Property Rights

The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time. Any intellectual property jointly created by both the Parties in the course of activities under this MoU shall be jointly owned by both the Parties, and the terms of ownership, use, and commercialization shall be mutually agreed upon in writing.

12) Contacts

Each party hereby designates and appoints below its representative with overall responsibility for implementing this MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this memorandum.



For the MGSIPA:

Director,

Mahatma Gandhi State Institute of Public Administration (MGSIPA), Punjab,

Institutional Area, Sector-26,

Chandigarh-160019

Phone No.: 0172-2793587

E-mail: director.mgsipa@punjab.gov.in

For ICAI:

Secretary,

The Institute of Chartered Accountants of India,

ICAI Bhawan, Indraprastha Marg,

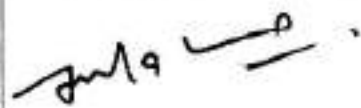

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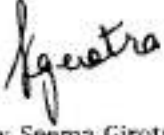

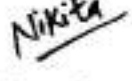
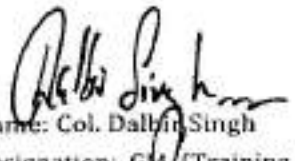
Phone No.: 011-30110404

E-mail: secretary@icai.in

13) Signatories to MoU

The Parties declare that the signatories to this MoU are its legal representatives, duly constituted in the form of their incorporation, with powers to assume the obligations agreed.

For ICAI	For MGSIPA
	
Name: CA. (Dr.) Jai Kumar Batra Designation: Secretary, ICAI	Name: Amit Dhaka, IAS Designation: Director, MGSIPA

<p>Witness:</p> <p>1. </p> <p>Name: Seema Girotra Designation: Additional Director, ICAI</p>	<p>Witness:</p> <p>1. </p> <p>Name: Gulshan Designation: Executive Director, MGSIPA</p>
<p>2. </p> <p>Name: Nikita Gupta Designation: Assistant Secretary, ICAI</p>	<p>2. </p> <p>Name: Col. Dalbir Singh Designation: GM (Training, Project & Consultancy), MGSIPA</p>

भारतीय गैर न्यायिक

एक सौ रुपये

Rs. 100

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सत्यमेव जयते

ONE

HUNDRED RUPEES

भारत INDIA
INDIA NON JUDICIAL



தமிழ்நாடு தமில்நாடு TAMILNADU 16 DEC 2022

Commissioner of Treasuries
and Accounts -
Government of Tamil Nadu
Chennai. 35

MEMORANDUM OF UNDERSTANDING

CT 213425

M. KAIRUNISA
STATE VENDOR

No. 15, ... Street,
Nandanam, Chennai - 600 035.
L. No: 1047/B2/2021
Mobile : 9789906039

THIS MEMORANDUM OF UNDERSTANDING (MoU) is made on this 20th day of December 2022 at Chennai.

BETWEEN

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, a statutory body set up by an Act of Parliament viz. The Chartered Accountant Act, 1949, having its Head Office at 'ICAI Bhawan', P.O.Box No 7100 Indraprastha Marg, New Delhi- 110002 (hereinafter referred to as 'ICAI' which expression shall, wherever the context so admits, mean and include its successors in office and permitted assignees of the ONE PART:

AND

TREASURIES AND ACCOUNTS DEPARTMENT, GOVERNMENT OF TAMIL NADU having its office at Nandanam, Chennai — 600 035 represented by the COMMISSIONER OF TREASURES AND ACCOUNTS (hereinafter referred to as 'CTA - GOTN') which expression shall, include its successors in office and wherever the context so admits, mean and permitted assignees of the OTHER PART.

'ICAI' and 'CTA - GOTN' are hereinafter collectively referred to as 'Parties' and individually as 'Party'.

WHEREAS the **INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA** offering capacity building for the officials of the Finance, Treasuries and Accounts department of Government of Tamil Nadu.

AND WHEREAS the CTA GOTN is willing to avail the services of the ICAI for capacity building Programmes for the officials of the Finance department, Government of Tamil Nadu

By this MoU, the parties hereto have decided to cooperate; collaborate and further agree as under:

1 Objective

The objective of this MoU is to establish mutual co-operation between the parties hereto for knowledge transfer, skill development of officers of the Treasuries and Accounts department, Government of Tamil Nadu.

2 Scope of Co-operation

- 2.1 The CTA GOTN will nominate the officials for capacity building.
- 2.2 The ICAI will provide platform for knowledge transfer and skill development at their training Centres in Chennai. In case of virtual programmes, the programme will be organised through digital platform of ICAI.
- 2.3 The ICAI will provide the course material in soft copy and necessary guidance to the participants.
- 2.4 The ICAI will cover the subjects of finalization of accounts, Internal Auditing, Budgeting, Filing of Tax returns, Statutory Liabilities and related topics.
- 2.5 Any other activities within the ambit of knowledge transfer and skill development with the mutual consent of the parties hereto.
- 2.6 The schedule of capacity building programme will be finalized to the mutual consent of the parties hereto.

3. Implementation of the MoU

The CTA - GOTN will nominate one nodal officer to coordinate with the representative of ICAI for the smooth functioning of capacity building programmes.

4. Binding of the MoU

This MoU is not intended to create a legal relationship and its provisions are not intended to give rise to legal rights, obligations or liabilities and no part of this MoU shall be construed to make either party a partner, an agent or legal representative of the other for any purpose.

5. Confidentiality, Intellectual Property and Use of Name and Logo

- 5.1 Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data received from or given to the other Party during the period of the implementation this MoU or any other agreements made pursuant thereto.
- 5.2 The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time.
- 5.3 Each party may use the name, logo and / or official emblem of other party for the purposes of this MoU with the prior written approval of other Party.

6. Amendment

Either Party may request in writing a revision, modification or amendment of all or any part of this MoU and any revision, modification or amendment agreed to by the Parties shall be presented in writing and shall form part of this MoU.

7. Term and Termination

- 7.1 This MoU shall come into force on the date of its signing by the parties and shall remain in force for a period of 5(five) years and thereafter it may be further extended with written mutual consent of the parties.
- 7.2 Either party may terminate this MoU by giving 60 days prior notice in writing to the other. In case of termination of this MoU for any reason, CTA - GOTN and/ or ICAI may continue to use the training materials already in use.

8. Dispute Resolution

As this MoU is not intended to create a legal relationship between the parties any difference or dispute between the parties concerning the interpretation and/or implementation and/or application of any of the provisions of this MoU shall be settled amicably through mutual consultation and/or negotiation without recourse to any third party or court.

9. Contacts

Each party hereby designates and appoints below its nodal officers with overall responsibility for implementing this MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this memorandum.

For the CTA - GOTT:


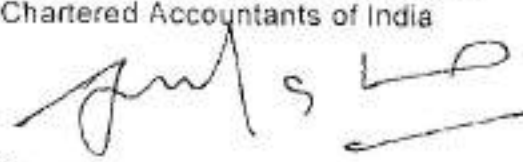
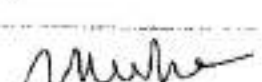
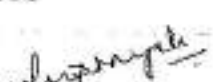
The Commissioner of Treasuries and Accounts,
Perasiriyar K. Anbazhagan Maligai
3rd Floor, Anna Salai, Nandanam, Chennai - 600 035
Telephone: 91-044. 24321761, 24321764, 24321065
Email: dta.tn.nic@in

For ICAI:

Secretary, The Institute of Chartered Accountants of India, ICAI Bhawan,
Indraprastha Marg, New Delhi - 110002
Off: 011-30110404
Email: secretary@icai.in

10. Further Acts and Assurances:

Each party agrees to execute and deliver all such further instruments and to do and perform all such further acts and things, as shall be necessary and required to carry out the provisions of this MoU and to consummate the transactions contemplated herein.

<p>For and on behalf of Finance, Department, Government of Tamil Nadu</p> <p>Signed by </p> <p>COMMISSIONER OF TREASURIES AND ACCOUNTS, Government of Tamil Nadu <i>K. Vijayendran Pandian - IAS</i></p>	<p>For and on behalf of The Institute of Chartered Accountants of India</p> <p>Signed by </p> <p>Secretary, Institute of Chartered Accountants of India</p>
<p>Witness</p> <p>1.  Name: Tmt. S. Shoba, B.Com., ACA., ICWA Designation: Additional Director (Admin) O/o Commissionerate of Treasuries and Accounts, Chennai - 35.</p> <p>2.  Name: Solvi E. Nalini, B.Sc., ACA Designation: Additional Director (National Pension Scheme) O/o Commissionerate of Treasuries and Accounts, Chennai - 35.</p>	<p>Witness</p> <p>1.  Name: SRIPRIYA KUMAR Designation: Member, Central Council, ICAS (2022-25)</p> <p>2.  Name: Dr. T. Paramasivam Designation: Additional Director (Tech), ICAI, Chennai.</p>